

ABSTRACT OF THE DISCLOSURE

Over the principal surface of a semiconductor substrate body containing an impurity of a predetermined conduction type, there is formed an epitaxial layer which contains an impurity of the same conduction type as that of the former impurity and the same concentration as the designed one of the former impurity. After this, there are formed a well region which has the same conduction type as that of said impurity and its impurity concentration gradually lowered depthwise of said epitaxial layer. The well region is formed with the gate insulating films of MIS-FETs.